IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE TWENTY FIFTH DAY OF AUGUST
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 15086 of 2004

Between:

M/s Kerbs N Cubes Continental, Lakshmipuram, Kuppam -517 425
Chittoor District rep by its Managing Partner, Mr.Munavar Basha.

..... PETITIONER

AND

1 The Commercial Tax Officer-II Chittoor.
2 The Appellate Deputy Commissioner (CT) Kurnool.
3 The Additional Commissioner (CT) Legal, Andhra Pradesh, Nampally, Hyderabad.

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ of Certiorari or any other appropriate writ or order or direction quashing the order of the 3rd Respondent in CCT's Ref.No.LV(3)/1459/2004 dated 2.7.2004 refusing to grant stay of collection of disputed tax of Rs.99.476/- for the assessment year 1994-95 as arbitrary and unjustified and consequently restrain the 1st respondent from taking any coercive steps for recovery of disputed tax pending disposal of the appeal in T.A. No.780/2004 before the Sales Tax Appellate Tribunal.

Counsel for the Petitioner:MR.S.DWARAKANATH.

Counsel for the Respondents : GP FOR COMMERCIAL TAXES

The Court at the stage of admission, made the following :

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ORDER : (Per Sri Bilal Nazki, J).

Heard learned Counsel for the parties. With their consent, the Writ Petition is disposed of at this stage.

The controversy is that pending an appeal, application for stay was dismissed by the competent authority. We have gone through the record. We feel that the interest of justice would have been met if stay was granted pending appeal, subject to deposit of half of the liability. Therefore, we set aside the order of the authority and direct that the petitioner shall deposit Rs.40,000/- (Rupees Forty thousand only) within a period of four weeks. For four weeks, there shall be an unconditional stay and the stay shall continue till disposal of the appeal, provided the amount is deposited within four weeks. The deposit of amount shall be without prejudice to the rights of the petitioner in the appeal.

Writ Petition is disposed of accordingly. No costs.

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(BILAL NAZKI, J)

25th August, 2004.

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(S.ANANDA REDDY, J)

ajr.

To

1 The Commercial Tax Officer-II Chittoor.
2 The Appellate Deputy Commissioner (CT) Kurnool.
3 The Additional Commissioner (CT) Legal, Andhra Pradesh, Nampally,

Hyderabad.

4 Two C.Cs. to the GP for Commercial Taxes, High Court buildings,

Hyderabad (O.U.T)

5 Two C.D. copies.